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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

GENERAL MOTORS CORPORATION, *et al.*,  
Debtors.

Chapter 11

Case No. 09-50026

Jointly Administered

**CURE OBJECTION OF DEALER ACCESSORIES, LLC TO  
NOTICE OF (I) DEBTORS' INTENT TO ASSUME AND ASSIGN CERTAIN  
EXECUTORY CONTRACTS, UNEXPIRED LEASES OF PERSONAL  
PROPERTY, AND UNEXPIRED LEASES OF NONRESIDENTIAL REAL  
PROPERTY AND (II) CURE COSTS RELATED THERETO**

Dealer Accessories, LLC (“Dealer Accessories”), by and through its undersigned counsel, hereby files this cure objection (the “Limited Objection”) to the Debtors’ proposed assumption of certain executory contracts by and between Dealer Accessories and the Debtors and assignment thereof to Vehicle Acquisition Holdings LLC or any other purchaser of the Debtors’ assets (the “Purchaser”) and the cure costs related thereto. In support of its Limited Objection, Dealer Accessories respectfully represents as follows:

1. On June 1, 2009 (the “Petition Date”), General Motors Corporation and several of its affiliates (collectively, the “Debtors”) filed voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”).

2. On June 1, 2009, the Debtors filed a motion [Docket No. 92] seeking the entry of an order, *inter alia*, establishing certain bidding procedures (the “Bidding Procedures”) authorizing the Debtors to sell substantially all of their assets to the Purchaser and to assume and assign certain executory contracts to the Purchaser in connection with the sale.

3. On June 2, 2009, this Court entered an order approving the Bidding Procedures [Docket No. 274] pursuant to which, *inter alia*, certain procedures were established (the “Contract Procedures”) by which (a) the Debtors are required to designate the executory contracts they intend to assume and assign to the Purchaser and list the amounts that must be paid to cure all pre-petition defaults under such contracts and (b) the Debtors and any objecting non-debtor counterparty are required to meet and confer in a good faith attempt to resolve any objections challenging the ability of the Debtors to assume and assign an executory contract or the amount of the proposed cure costs.

4. On June 16, 2010, the Debtors sent Notice of (I) Debtors’ Intent to Assume and Assign Certain Executory Contracts, Unexpired Lease of Personal Property, and Unexpired Leases of Nonresidential Real Property and (II) Cure Amounts Related Thereto (“Notice”), which indicates that Debtors intend to assume and assign Debtors’ agreements with Dealer Accessories (“Dealer Accessories Agreements”). According to the Debtors’ web site the proposed cure relating to the Dealer Accessories Agreements as of the date of this response is the amount of \$0.0 (the “Proposed Cure Cost”).

5. Dealer Accessories does not object to the proposed assumption of the Dealer Accessories Agreements or the assignment of the Dealer Accessories Agreements to the Purchaser. However, Dealer Accessories is filing this Cure Objection as a protective measure (a) to ensure that the Debtors meet and confer in good faith to attempt to reconcile and fix the Proposed Cure Cost, which Dealer Accessories believes to be in error and (b) to reserve its rights with respect to Proposed Cure Costs.

**Limited Objection**

6. Dealer Accessories provides services to the Debtors at various locations pursuant to the Dealer Accessories Agreements.

7. Pursuant to the Notice, Dealer Accessories was directed to the Contract Website (as defined in the Notice) to determine which agreements the Debtors intended to assume and assign to Purchaser and the corresponding cure amount for each agreement.

8. Dealer Accessories' records indicate that the aggregate amount due and owing to Dealer Accessories for products sold and services provided at various locations under the Dealer Accessories Agreements as of the date of this Limited Objection is \$373,545.01 (the "Actual Cure Cost").<sup>1</sup> Dealer Accessories is prepared to share with the Debtors information about, and invoices supporting, the Balance and to cooperate with the Debtors to reconcile the difference between the Proposed Cure Cost and the Actual Cure Cost. Dealer Accessories requests that Counsel for the Debtors promptly contact, the undersigned counsel for Dealer Accessories, to initiate this reconciliation process.

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<sup>1</sup> The Actual Cure Cost includes any amounts owed to Dealer Accessories that are entitled to administrative priority pursuant to section 503(b)(9) of the Bankruptcy Code.

**Reservation of Rights**

9. Dealer Accessories reserves the right to (a) amend, supplement, or otherwise modify this Limited Objection and (b) raise such other and further objections on as may be determined by further investigation by Dealer Accessories or the Debtors into the Dealer Accessories Agreements and the Proposed Cure Cost. Further, since this Limited Objection is filed with respect to the proposed assumption and assignment of the Agreements and the amount of the Proposed Cure Cost set forth in the Notice, Dealer Accessories reserves the right to file an additional objection to the extent that any supplemental or revised notices are served on Dealer Accessories.

**Conclusion**

WHEREFORE, Dealer Accessories respectfully requests this Court grant the relief requested in this Cure Objection and such other or further relief as is just and proper.

Respectfully submitted,

Dated: June 25, 2010

DRINKER BIDDLE & REATH LLP

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